



TITLE:

# NOTES

AUTHOR(S):

---

CITATION:

NOTES. Kyoto University Economic Review 1933, 8(2): 69-73

ISSUE DATE:

1933-12

URL:

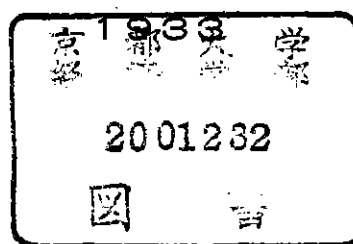
[https://doi.org/10.11179/ker1926.8.2\\_69](https://doi.org/10.11179/ker1926.8.2_69)

RIGHT:

# Kyoto University Economic Review

MEMOIRS OF  
THE DEPARTMENT OF ECONOMICS  
IN  
THE IMPERIAL UNIVERSITY OF KYOTO

VOLUME VIII



PUBLISHED BY THE DEPARTMENT  
OF ECONOMICS IN  
THE IMPERIAL UNIVERSITY OF KYOTO

## NOTES

---

Assistant-Professor Yonosuke Nakagawa, who had been studying abroad, returned home on October 5th and will resume his lectures in the Department from the next term. Professor Sotaro Watanabe and Assistant-Professor Eikichi Kondo of the Department of Law, and Professor Tsunesaburo Saito of the Kobe University of Commerce were nominated to hold the undermentioned chairs respectively.

Constitutional Law : Professor Sotaro Watanabe.

Administrative Law : Professor Sotaro Watanabe.

Civil Law : Assistant-Professor Eikichi Kondo.  
Professor Tsunesaburo Saito.

---

The Kyoto Imperial University Economic Society publishes a monthly magazine called the *Keizai-Ronso* (經濟論叢—“*The Economic Review*”). The following are the various articles with the names of their writers, which have been published in the half-a-dozen numbers of the review during the second half of the year 1933.

### JULY NUMBER

#### ARTICLES

- Fundamental idea of economic policy..... Prof. M. Kambe  
On the mechanism of saving — a criticism of the  
abstinence theory ..... Prof. Y. Takata  
Nature of economy (I)..... Prof. K. Ishikawa

#### CURRENT TOPICS

- The present inflation in Japan ..... Prof. S. Kojima  
Possibility of agricultural emigration from the stand-  
point of the comparative rentability of Japan and  
Manchuria..... Asst.-Prof. Y. Yagi

## STUDIES

- A consideration on the theory of accounts ..... Asst.-Prof. T. Ninagawa  
 The accumulation of capital (I)..... Asst.-Prof. K. Shibata

## ESSAYS

- Adaptability of middle and small enterprises to the  
 depression..... Asst.-Prof. I. Otsuka  
 Loria's view of the world crisis..... Lect. K. Matsuoka

## AUGUST NUMBER

## ARTICLES

- A reconstruction plan of the inheritance tax ..... Prof. M. Kambe  
 Saving and the rate of interest..... Prof. Y. Takata  
 Statistics of infant mortality (I)..... Prof. S. Takarabe

## CURRENT TOPICS

- The exchange-war and the yen-exchange ..... Prof. K. Taniguchi

## STUDIES

- The purpose of bookkeeping..... Asst.-Prof. T. Ninagawa  
 The accumulation of capital (II) ..... Asst.-Prof. K. Shibata  
 On credit control ..... Lect. K. Matsuoka

## ESSAYS

- Inheritance right of state..... Mr. M. Mitani  
 Sales tax ..... Mr. G. Saeki  
 The department store and the special store..... Mr. S. Hori

## SEPTEMBER NUMBER

## ARTICLES

- The textiles consumption tax..... Prof. M. Kambe  
 On the supply of labour..... Prof. Y. Takata  
 Statistics of infant mortality (II) ..... Prof. S. Takarabe

## STUDIES

- Devaluation and stabilization in France ..... Prof. K. Taniguchi  
 Nature of cooperation ..... Asst.-Prof. Y. Yagi  
 Fundamental theory of accounts ..... Asst.-Prof. T. Ninagawa  
 Credit control and reserve policy..... Lect. M. Nakatani

## ESSAYS

- Relationship of "combinations of routes" to freight  
 rates in shipping..... Mr. S. Sawa  
 Synthetic taxation on donations..... Mr. M. Mitani

## OCTOBER NUMBER

## ARTICLES

- On the measurement of the utility of money ..... Prof. Y. Takata  
Enterprises and tax burdens ..... Prof. S. Shiomi  
Dialectic consideration of nationalism ..... Prof. K. Ishikawa

## CURRENT TOPICS

- A reconstruction plan of the land tax ..... Prof. M. Kambe

## STUDIES

- Accumulation accompanied with the change of the  
organic structure of capital ..... Asst.-Prof. K. Shibata  
On the meaning of gold ..... Lect. K. Matsuoka  
Struggle of the local retail shops against the pro-  
vincial despatched sales of department stores ... Mr. S. Hori

## ESSAYS

- Length of the budget period for a business ..... Mr. Y. Yamamoto  
Determination of price of cooperative marketing  
societies ..... Mr. M. Yoshiki

## NOVEMBER NUMBER

## ARTICLES

- A reconstruction plan of the business earnings tax Prof. M. Kambe  
On the Böhm-Bawerk theory of the relation between  
wage and interest ..... Prof. Y. Takata

## CURRENT TOPICS

- Latent and partial character of Japanese inflation Prof. S. Kojima

## STUDIES

- Note issue reserve of the central bank ..... Lect. K. Matsuoka  
Accumulation accompanied with the change of the  
organic structure of capital (II) ..... Asst.-Prof. K. Shibata  
On international cartels ..... Mr. K. Isobe  
Social unit of the Anglo-Saxon period (I) ..... Mr. S. Takenaka

## ESSAYS

- Competition and division in retail stores ..... Prof. K. Taniguchi  
Types of capitalism ..... Lect. Y. Horie

## DECEMBER NUMBER

## ARTICLES

- A reconstruction plan of the income tax ..... Prof. M. Kambe

The income tax burden on enterprises .....	Prof. S. Shiomi
Nature of economy (II) .....	Prof. K. Ishikawa

## CURRENT TOPICS

Voluntary chains as a remedy for our retail stores Prof. K. Taniguchi

## STUDIES

Speculation and the exchange, especially as a speculative organ .....	Mr. S. Imanishi
Aristotle's theory of value .....	Mr. S. Shirasugi
Social unit of the Anglo-Saxon period (II).....	Mr. S. Takenaka

## ESSAYS

Mahr's theory of interest .....	Mr. H. Aoyama
The general equilibrium system and the equation of exchange .....	Asst.-Prof. K. Shibata

### LIST OF BOOKS RECEIVED AND EXCHANGED BY "KYOTO UNIVERSITY ECONOMIC REVIEW"

We have the honour to acknowledge the receipt of the undermentioned works, which you have been good enough to send as donations or exchanges to the Department, and to convey to you the thanks of the Department for these welcome additions to our Collection.

## I. BOOKS AND PAMPHLETS

- 1) Bachi, Riccardo: Che cosa è la Banca? (Prof. Riccardo Bachi)
- 2) Bachi, Riccardo: Le regioni nell'economia nazionale. Roma, 1933-XI. (Prof. Riccardo Bachi)
- 3) Numeri indici delle variazioni di quantità e di prezzo negli scambi commerciali con l'estero. (Prof. Riccardo Bachi)
- 4) Brady, Robert A.: The rationalization movement in German industry. A study in the evolution of economic planning. Berkeley, 1933. \$ 5. (University of California Press)
- 5) Crowther, Samuel: America self-contained. N.Y., 1933. (The Chemical Foundation, Inc.)
- 6) Fisher, Irving: The debt-deflation theory of great depressions. (Prof. Irving Fisher)
- 7) Goldschmidt, R. W.: The changing structure of American banking. London, Nov. 1933. 12s 6d. (George Routledge & Sons, Ltd.)

- 8) Halbwachs, Maurice: L'évolution des besoins dans les classes ouvrières. Paris, 1933. (Librairie Félix Alcan)
- 9) Hoyt, Homer: One hundred years of land values in Chicago. The relationship of the growth of Chicago to the rise in its land values, 1830-1933. Chicago, 1933. \$ 5. (The University of Chicago Press)
- 10) Laughlin, J. Laurence: The Federal Reserve Act. Its origin and problems. N.Y., 1933. (The Macmillan Company, N.Y.)
- 11) Ohlin, Bertil: Interregional and international trade (Harvard Economic Studies 39). Cambridge, 1933. \$ 5. (Harvard University Press)
- 12) Remer, C. F.: A study of Chinese boycotts with special reference to their economic effectiveness. Baltimore, 1933. \$ 2.75. (The Johns Hopkins Press)

## II. PERIODICALS

- 1) American Federationist: Vol. 40, No. 8, Aug. 1933 —
- 2) Eesti Statistika Kuukiri: Nr. 140(7)-141(8), Juuli-Aug. 1933 —
- 3) Journal of the Osaka University of Commerce: No. 1, Sept. 1933.
- 4) Journal of the Royal Statistical Society: Vol. XCVI, Pt. IV, 1933.
- 5) Memoria de la Superintendencia de Bancos y Estadística Bancaria: Correspondientes al Año 1932.
- 6) Pacific Affairs: Vol. VI, No. 7, Aug.-Sept. 1933 —
- 7) Philippine Law Journal: Vol. XIII, No. 1, July 1933 —
- 8) The Quarterly Journal of Economics: Vol. XLVII, No. 4, Aug. 1933 —
- 9) The Review of Economic Statistics: Vol. XV, No. 3, Aug. 1933 —
- 10) Revista de Economía y Estadística: Vol. I, Num. 3, Julio 1933 —
- 11) Situación de las Empresas Bancarias del Perú: No. 10, Mayo 1933 —
- 12) Weltwirtschaftliches Archiv: Fünftes Ergänzungsheft, 1933.